

2007 ANNUAL REPORT

FISCAL YEAR JULY 1, 2006 THROUGH JUNE 30, 2007



PHIL BRYANT
STATE AUDITOR

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PRIMARY STATUTORY RESPONSIBILITIES

Section 134 of the Mississippi Constitution, adopted November 1, 1890, created the Office of the Auditor of Public Accounts, now the Office of the State Auditor. The Mississippi Code of 1972 (Annotated) grants the Office important responsibilities. Section 7-7-211 is the most comprehensive, charging the Office with the following responsibilities and authority:

- Identify and define generally accepted accounting principles for all public offices of the state and its subdivisions;
- Prescribe systems of accounting, budgeting and financial reporting for all public offices of regional and local subdivisions of the state and assist in the installation of these systems;
- Study and analyze existing managerial policies, methods, procedures, duties and services of state agencies and institutions upon written request of the Governor or the Legislature or its designee, and determine if operations can be eliminated, combined, simplified or improved;
- Relative to the comprehensive annual financial report of the state, post-audit and, when necessary, pre-audit and investigate financial matters of departments, institutions, boards, commissions and other agencies of state government;
- Post-audit and, when necessary, pre-audit and investigate financial matters of county governments, public school districts, community college districts, levee boards, agencies created by the Legislature or by executive order, profit or nonprofit business entities administering programs financed by funds flowing through the state treasury or receiving grants from revenues collected by state governmental divisions and all other public bodies supported by funds derived in part or wholly from public funds, except municipalities;
- Demand payment from public officers, employees, administrative bodies, individuals, partnerships, corporations or associations for amounts representing recovery of public funds improperly withheld, misappropriated or otherwise illegally expended and the value of public property disposed of in an unlawful manner, institute suit in any state court for demands not paid;
- Investigate suspected violations of state laws by officers or employees of the state, counties or other public offices;
- With approval of a chancery or circuit court, issue subpoenas to examine records, etc. regarding persons, firms or other entities related to dealings with any state, county or other public entity;

- In lieu of conducting audits, examine audits of public hospitals or public school districts produced by certified public accountants. Provide audit programs and report formats to accountants conducting audits of public hospitals and public school districts;
- If funds are made available by the Legislature, contract for preparation of selected audits of departments, institutions, boards, commissions or other agencies of state government, county governments, public school districts, community college districts and any other public bodies supported by public funds, except municipalities, provide audit programs and report formats to accountants conducting contract audits;
- Establish training courses and programs for state and local government personnel under jurisdiction of the Office; and
- Upon written request of the Governor or member of the Legislature, audit any state or federal funds received by any nonprofit corporation.

Other responsibilities are given to the Office throughout sections of the Mississippi Code. However, most of these are addressed within the responsibilities mentioned above. When new programs are created or funded by the Legislature, the Office is often given audit or system-prescribing responsibility.



AUDIT RESPONSIBILITY

The above statutory responsibilities make the Office responsible for financial reporting of most public entities within the state. This entails audit, review, recording, receipt, or investigative responsibility for over 1,000 entities in the following categories:

General State and Local Governments

General governments provide a wide range of services to their citizens and number the following:

State Agencies	120
Cities	295
Counties	82

Special-Purpose Governmental Entities

Most special-purpose governments provide a single, special service. Created by counties, municipalities or a combination of both, or by special legislation passed by the Legislature, all were designed to provide services not offered by individual general governments. In most cases, special-purpose governments are designed as authorities, agencies, boards or districts.

The Office maintains some oversight responsibility for special purpose governments. In addition, other public and private entities fall within the Office's oversight when created or financially supported by Legislative appropriations.



OFFICE CUSTOMERS

Based on analysis of Mississippi statutes, the Office has identified and prioritized its customers to provide the above services in a manner to protect the public's interest. These include:

- 1) Citizens and taxpayers of the State of Mississippi
- 2) Legislative, Executive and Judicial Branches of State government
- 3) State and local governmental entities
- 4) Federal government
- 5) Other states

Citizens are prioritized as the most important Office customer, since providing services for and on their behalf is the reason government exists. The Office has primary responsibility for oversight of the taxpayers' state and often local government supporting funds.

Therefore, the primary purpose of the Office is protection of the interests of its most important customer, the taxpayers.

The legislative, executive, and judicial branches of state government, along with the Office, exist to serve citizens and taxpayers. Therefore the Office provides valuable services to these branches in performing their services to the citizens of the State.

State and local governmental entities are the primary recipients of Office services with customers receiving benefits from the services provided by this Office. Although state agencies are a part of the executive, legislative and judicial branches, state agencies are also considered separate Office customers since they are the subject of audits and are not always directly accountable to citizens and taxpayers. Although the focus of day-to-day Office work relates to state and local governmental entities, benefits accrue to higher prioritized customers: taxpayers, and legislative, executive, and judicial branches.

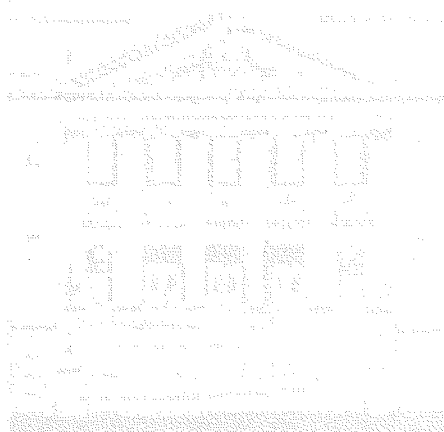
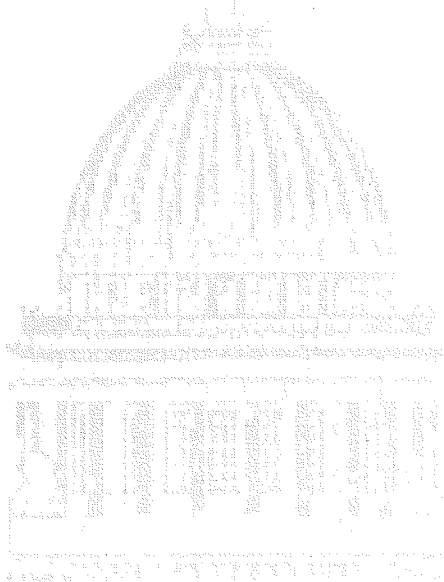
Because the federal government provides certain funds to the State, the State has reporting responsibilities to the federal government. Additionally, the Office's audit field work and reporting standards are controlled in part by the federal government. Since other states occasionally use our reports in their work, they are also considered valued Office customers.



OFFICE OF THE STATE AUDITOR'S MISSION

Based on the purpose intended for the Office and the services the Office provides, the following mission statement was developed and published in fiscal year 1997:

The mission of the Office of the State Auditor is to serve its customers and protect the public's trust by independently assessing state and local governmental and other entities to ensure that public funds are properly received, are legally, effectively, and efficiently spent and are accounted for and reported accurately.





DIVISIONS

The Office of the State Auditor is composed of eight divisions. These divisions report to the Audit Department Director, Rodney Zeagler, CPA, and include:

Administrative Services Division (page 13)

Jeff Adcock, Director

Average Daily Attendance Audit Division (page 14)

Shirley Crawford, Director

Financial & Compliance Audit Division (page 15)

Bill Doss, CPA, Director

Information Technology Division (page 20)

Bennie Nutt, Director

Investigative Division (page 22)

Ben Norris, Interim Director

Performance Audit Division (page 23)

Sam Atkinson, Director

Property Audit Division (page 25)

Ross Campbell, Director

Technical Assistance Division (page 26)

Rhuel Dickinson, CPA, Director



OFFICE GOALS

In accomplishing its mission the Office of the State Auditor has established the following goals:

- Establish accounting and financial reporting systems for all regional and local governmental entities. Consult with State Fiscal Officer in the establishment of accounting and financial reporting systems for the State;
- Perform or contract the necessary financial, compliance, performance, and investigative audits in accordance with professional standards;
- Train public officials in methods of conducting their duties in compliance with state law;
- Comply with constitutional and statutory provisions; and
- Make government more accessible to the taxpayers.

The Office will accomplish these goals by:

- Providing timely financial and legal compliance audits of state agencies, counties, school districts and state supported colleges and universities;
- Providing timely technical assistance to representatives of state and local governments and the general public;
- Investigating state and local governments and government representatives and employees concerning legal compliance violations and accountability issues;
- Performing performance audits for state and local governments to improve accountability, economy and efficiency of government operations;
- Conducting state-wide property audits and performing average daily attendance counts for school districts; and verifying the validity and accuracy of the process and the internal controls schools use to produce adequate information regarding student transactions;
- Providing the Office and state and local governments assistance with their information management needs; and
- Working with local governments to secure E-Government services for the taxpayers it serves.

Professional Audit Standards

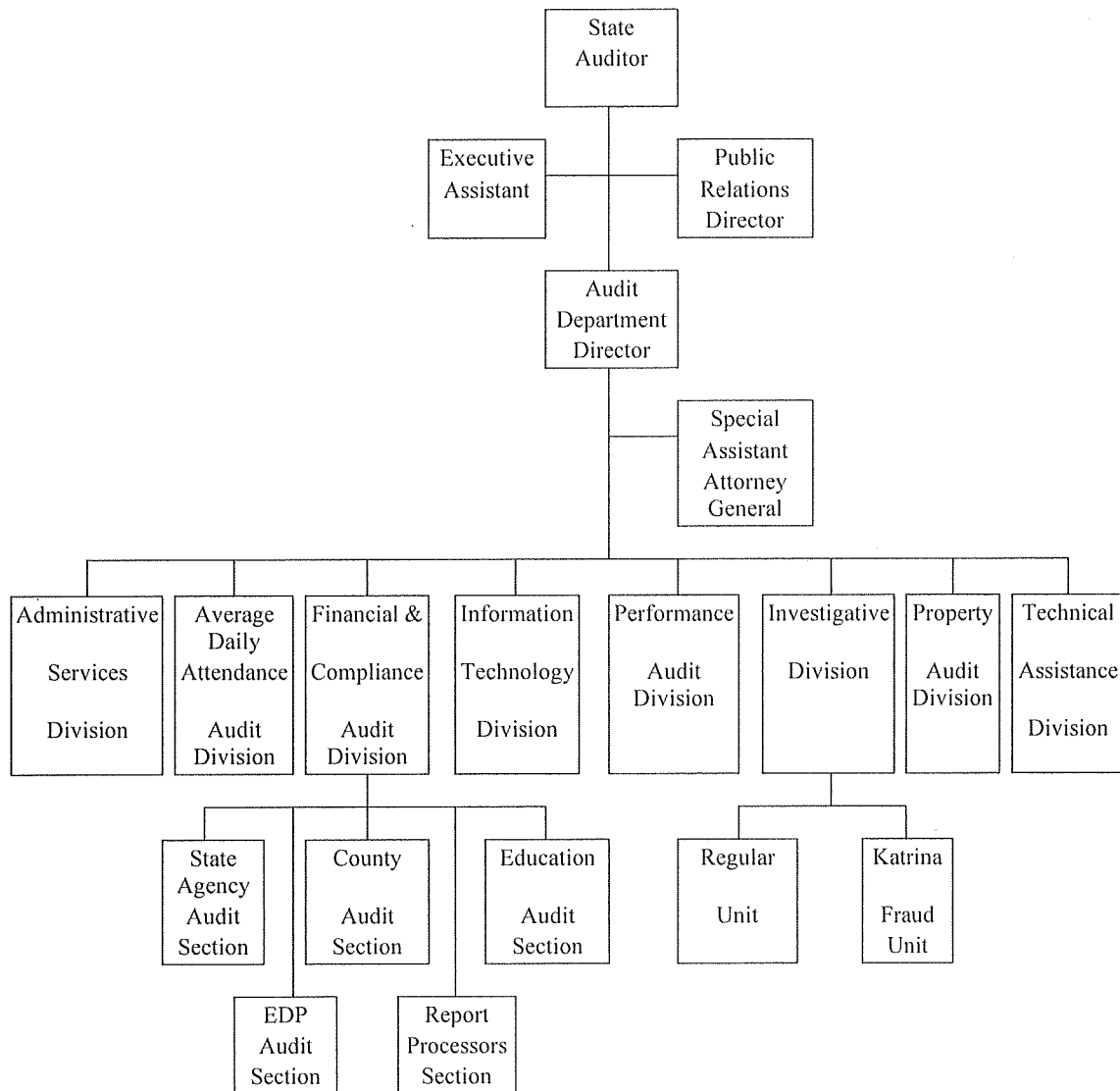
The Office is comprised of professional staff to perform a necessary function to protect the welfare and ensure the public trust. Because taxes are an involuntary requirement for the citizens of this great state, financial accountability and responsibility for an effective and efficient government are the responsibility of every public servant, including those elected, appointed and employed. This public trust requires a diligent review and accounting for the financial reporting and performance of all entities entrusted with public funds. To perform this service, the Office complies with generally accepted government auditing standards (GAGAS) issued by the United States Government Accountability Office and documented as Government Auditing Standards and generally accepted auditing standards (GAAS) published by the American Institute of Certified Public Accountants. The Office also abides by pronouncements of the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB) where applicable. Additionally, the Office participates in a quality control review process whereby Office audits are periodically reviewed by other states' audit office personnel for compliance with the above standards. Also the Office's finances are reviewed by the Legislative PEER Committee to ensure all financial matters are in order.

What does all this mean? The Office sets high standards of performance for the auditors it hires and the work they perform. The trust placed with the Office by the public is not taken lightly, nor the responsibility ignored. These standards and the reviews the Office undergo help ensure the quality of the work prepared and presented to the public administrators of the public funds and resources on behalf of the citizens of the state, who are our primary customers and to whom we acknowledge a great responsibility.

Office of the State Auditor

Organizational Structure

June 30, 2007





ADMINISTRATIVE SERVICES DIVISION

Our Administrative Services Division continues to perform its duties by providing services for personnel matters, processing invoices, payroll, travel vouchers and purchase orders for the office, and all accounting functions including preparation of the department's GAAP package.

The Division prepares invoices for services rendered by the Office which account for over three million dollars or thirty percent of our annual budget. Administrative services also provided help and assistance to Performance Audit Division with its bond monitoring program, as well as providing Information Technology Division assistance with its cyber security testing throughout Mississippi's 82 counties and selected state agencies. During the fiscal year 2007, we coordinated the administrative and financial responsibilities associated with the Katrina Fraud Prevention and Detection Unit.



AVERAGE DAILY ATTENDANCE DIVISION

The Average Daily Attendance Division (ADA) was created to verify correct distribution of Minimum Foundation Program funds, a compliance function related to local school districts. The Average Daily Attendance of the Office of the State Auditor verifies the validity and accuracy of the process and the internal controls schools use to produce adequate information regarding student transactions in the Mississippi Student Information System. School district reports were used by the State Department of Education to allocate funds to local school districts. Funding is provided primarily from the Mississippi Adequate Education Program (MAEP) which replaced the Minimum Foundation Program.

ACCOMPLISHMENTS FOR 2007

During 2007, ADA accomplished the following:

- Examined the Mississippi Student Information System in all Mississippi public schools for standardized attendance policies and procedures.
- Performed fixed asset audits for 57 local school districts.
- Made random vehicle checks for correct markings in 193 municipalities, counties, and Community Colleges.
- Implemented changes to the Average Daily Attendance audit procedures to comply with changes in Section 37-37-7, Miss. Code Ann. (1972).



FINANCIAL AND COMPLIANCE AUDIT DIVISION

William R. Doss, CPA, Director

The Financial and Compliance Audit Division employs a majority of the employees of the Office and produces most of its published work. The Division is responsible for performing audits on 82 counties, 15 colleges, the university system, 150 local school districts and the State of Mississippi, which includes 120 state agencies. To perform these audit duties, the Division is organized into five sections:

County Audit Section

Scott Speights, CIA, Director

Education Audit Section

Linda C. Reeves, CPA

State Agency Audit Section

Rob Robertson, Director

EDP Audit Section

Toby Frazier, CISA, Director

Report Processing Section

Frieda Bailey, Supervisor

Through this division, the Office accomplishes its primary statutory duties of:

- Examining the financial records and statements of counties, school districts, colleges, the university system and the State of Mississippi to determine accuracy and reliability;
- Reviewing, testing and evaluating state and local government control systems to ensure
 - ♣ The safeguarding of assets,
 - ♣ The legality, accuracy and reliability of financial transactions, records and statements, and
 - ♣ Adherence to prescribed management control policies;
- Auditing and issuing opinions on financial statements of counties, school districts, colleges, the university system and the State of Mississippi;
- Issuing the State's Single Audit Report and single audit reports of counties, school districts, colleges and the university system;

- Examining and testing transactions and operational processes of auditees to determine compliance with laws and regulations; and
- Reviewing audits of college, county, school district and state agency financial statements performed by CPA firms.

To reduce travel time and expenses, the Division maintains staff in Jackson, with branch offices in Grenada and Ellisville.

AUDIT SECTIONS

A brief description of each of the audit sections is given below.

County Audit Section

The County Audit Section audits the 82 Mississippi counties. During fiscal year 2007, the County Audit Section released reports on 28 counties it audited. Also during this period, this Section released reports on 70 counties audited by CPA firms.

Education Audit Section

The Education Audit Section is responsible for college and university audits and for local school district audits. College and university auditors are responsible for 15 public colleges, the Board of Trustees of the Institutions of Higher Learning, and eight public universities and their divisions. During fiscal year 2007, the Section audited and released reports for one college. Beginning in the fiscal year ended June 30, 1998, the Section audits the universities under the governance of the Board of Trustees of the Institutions of Higher Learning as a system. During the year, the Section completed its audit of the University System for the fiscal year ended June 30, 2006. Separate management letters were issued to the universities and their divisions. Colleges not audited by this Section were audited by CPA firms under contracts supervised by the Education Section. Seventeen college audit reports issued by CPA firms were released during fiscal year 2007.

The Section is also responsible for conducting annual audits of the 150 public school districts in the state. During fiscal year 2007, the Section audited and released reports on 11 school districts. Public school districts not audited by this Section are audited by CPA firms under contracts supervised by the Education Audit Section. One hundred ten school district audit reports issued by CPA firms were released during fiscal year 2007.

State Agency Audit Section

The State Agency Audit Section is responsible for the annual audit of the State of Mississippi, including the State's Comprehensive Annual Financial Report (CAFR) and its Single Audit Report.

EDP Audit Section

The EDP Audit Section works with the other sections to perform reviews of entities' electronic data processing systems.

Report Processing Section

The Report Processing Section finalizes all Division reports and processes them for publication.

GOALS AND OBJECTIVES

The goals and objectives of the Financial and Compliance Audit Division include the following:

- Perform more efficient and effective audits while maintaining current audit status and timely release of audits.
- Increase the use of computers in performing audit procedures and ensure the staff has access to the most up-to-date technology.
- Provide staff training on new technical pronouncements.
- Continue to reduce time between the completion of fieldwork and the issuance of the report.
- Increase the number of auditors in the EDP Audit Section.
- Revise various manuals for the professional staff.

ACCOMPLISHMENTS FOR 2007

The Financial and Compliance Audit Division accomplished many things during the 2007 fiscal year. Highlights of these accomplishments include:

- This division took exception to \$151,404 of expenditures, which were returned directly to governmental entities.
- During fiscal year 2007, the County Audit Section released 98 audit reports. The reports covered Governmental Activities program revenues in excess of \$416 million, Governmental Activities general revenues in excess of \$1.015 billion, Governmental Activities expenses in excess of \$1.394 billion and net assets in excess of \$3.517 billion. Of these amounts, audit coverage of approximately \$329 million program revenues, \$845 million general revenues, \$1.150 billion expenses and \$2.788 billion net assets was provided by CPA firms. These reports also covered Business-type Activities revenues in excess of \$65.9 million,

Business-type Activities expenses in excess of \$62.6 million and net assets in excess of \$34.5 million. Of these amounts, CPA firms provided audit coverage of approximately \$42.7 million in revenues, \$41.9 million in expenses and \$20.8 million in net assets.

- During fiscal year 2007, the College and University Unit of the Education Audit Section released 18 college audit reports. These audit reports covered operating revenues in excess of \$375.8 million, nonoperating revenues in excess of \$270.8 million, operating expenses in excess of \$642.6 million, nonoperating expenses in excess of \$5.7 million, other revenues and expenses (net) in excess of \$44.7 million, and total net assets in excess of \$753.4 million. Audit coverage of these amounts provided by CPA firms included approximately \$360.5 million of operating revenues, \$260.7 million of nonoperating revenues, \$617.2 million of operating expenses, \$5.71 million of nonoperating expenses, other revenues and expenses (net) of \$43.3 million and total net assets of \$730.3 million.
- During fiscal year 2007, the College and University Unit completed its audit of the ninth system-wide audit report on the State of Mississippi Institutions of Higher Learning (IHL). The fiscal year 2006 audit report covered operating revenues in excess of \$1.576 billion, nonoperating revenues in excess of \$670.3 million, operating expenses in excess of \$2.186 billion, nonoperating expenses in excess of \$34.8 million, other revenues and expenses (net) in excess of \$111.8 million, and total net assets in excess of \$2.343 billion.
- During fiscal year 2007, the School Unit of the Education Audit Section released 121 audit reports. The reports covered Governmental Activities program revenues in excess of \$747.3 million, Governmental Activities general revenues in excess of \$2.390 billion, Governmental Activities expenses in excess of \$2.983 billion, and Governmental Activities total net assets in excess of \$1.699 billion. Of these amounts, CPA firms provided audit coverage of approximately \$696.2 million program revenues, \$2.204 billion general revenues, \$2.751 billion expenses, and \$1.591 billion total net assets.
- During fiscal year 2007, Mississippi's 2006 CAFR and Single Audit Report were released. The Single Audit reports on the state's compliance of its major federally funded programs. For 2006, programs with expenditures exceeding \$21.271 million were identified as major programs.
- The State Agency Audit Section was responsible for auditing Governmental Activities program revenues in excess of \$8.473 billion, Business-type Activities program revenues in excess of \$268 million, Governmental Activities general revenues in excess of \$5.8 billion, Business-type Activities general revenues in excess of \$63 million, Governmental Activities expenses in excess of \$13.334 billion, Business-type Activities expenses in excess of \$339 million, Governmental Activities total net assets in excess of \$9.470 billion, and Business-type Activities total net assets in excess of \$1.111 billion.

- Staff in the Division assisted the Training Officer in conducting required training sessions for professional staff.



INFORMATION TECHNOLOGY DIVISION

The Information Technology Division is responsible for providing information technology and services to all employees of the Office and other governmental entities that must comply with Office-issued requirements. The Division also conducts computer training, assists auditors with electronic data processing (EDP) audit reviews, procures computer hardware and software, develops and supports computerized applications, maintains a local area network, web server and email system, and provides technical support to the Office staff. The Division supports the Office by:

- Increasing Office employee productivity through automation;
- Improving technological support for all Office staff by focusing on service for the Office;
- Enhancing computer applications and implementing new information systems for other divisions;
- Assisting other divisions applying technology in performing audits;
- Procuring and implementing state-of-the-art hardware and software; and
- Educating Office staff in the use of information technology.

ACCOMPLISHMENTS FOR 2007

Over the last year, the Division has successfully implemented several projects to improve office operations.

Field Auditors

Due to the demands placed on the current field audit work force, there is constant need to provide updated equipment. This Division is always looking for new programs assist all employees in completing their mission

Office Staff

The Division has successfully replaced all obsolete workstations and monitors to meet standards that will make the Office productive, provide audit services and satisfy concerns associated with the 21st century. As we have upgraded our technology, we have also donated equipment and maintained applications to assist other entities in technology advancement.

Katrina Fraud Prevention and Detection Unit

This Division successfully updated the satellite office in Hattiesburg for the Katrina Fraud Prevention and Detection Unit to operate seamlessly with the Jackson Office. In the process we were able to mirror the image of both servers in the event of one malfunctioning, the other would pick up and we would continue to run seamlessly.

Web Server

The Division is constantly improving the Web Server and searching for documents and reports that can be placed on the Web for the convenience of the public.

FUTURE PLANS

The Division plans to continue the long-range purchasing by replacing any computer related equipment that is not under manufacture's warranty. The Division continues to pursue a wide area network for audit reports and investigative files from around the state to be downloaded directly to the main Office computers. This will expedite the audit report and investigative process. These advances should cut travel cost and enable more effective use of Office personnel. The Division continues to support the office in its efforts to perform paperless audits. The Division plans to purchase additional equipment and software to meet this goal.



INVESTIGATIVE DIVISION

The Investigative Division is responsible for investigating allegations or suspected violations of the laws of the State of Mississippi by any state, county or local public official or other individual responsible for public assets. The primary focus of the Division is to detect and deter the misuse or misappropriation of public assets in the purchase, sale or use of any supplies, services, equipment or other property.

This staff assures proper use of public assets through recoveries and prosecution when violations are detected. Based on a study conducted by the Association of Certified Fraud Examiners, the average organization loses about 6 percent of its total annual revenue to fraud and abuse committed by its own employees and management. Government waste, fraud and abuse represent a hidden tax on every family in Mississippi. This Division's responsibility is to cut that hidden tax.

Complaints are received from public officials, private citizens, auditors, the media and anonymous or public sources. All complaints are confidential.

Any information concerning possible violations should be forwarded to:

Office of the State Auditor
Attn: Ben Norris, Interim Director
Investigative Division
P.O. Box 956
Jackson, MS 39205

Or reported by calling 601-576-2722 or toll free in-state 800-321-1275 and ask for the Investigative Division.

ACCOMPLISHMENTS FOR 2007

During fiscal year 2007, there were 109 cases of allegedly misused or misappropriated public assets opened in the Investigative Division with an additional 129 reported in the Katrina Fraud and Detection Unit with a combined total of 238.

During fiscal year 2007, the Investigative Division had the following accomplishments:

- Opened 109 cases;
- Opened 129 Katrina Fraud Unit;
- Recovered \$573,839.54;
- Issued 29 formal demands totaling \$2,720,114.27; and
- Closed 145 cases.



PERFORMANCE AUDIT DIVISION

During Fiscal Year 2007, the Performance Audit Division continued work on a wide variety of projects related to increasing performance and productivity at all levels of government. These were completed with positive results and satisfied clients—many of the recommendations have been implemented successfully.

Performance auditing is defined by the U.S. Government Auditing Standards as “*the assessment of the performance of organizations, programs, activities, and functions in order to provide information to improve accountability and facilitate decision-making.*” Besides providing additional public accountability, efficiency, and effectiveness opportunities, performance reviews and audits are especially important and useful during times of budget shortages. Division reports rely on laws and regulations, best practices, program purposes/goals, current resources, current program operations, as well as expected and desired outputs and outcomes to craft recommendations and complete analysis reports that help achieve fiscal savings while keeping productivity high. While other divisions of the Office are designed to detect governmental entities’ errors or omissions, the Performance Audit Division is one of two office divisions, the other being Technical Assistance, designed to prevent problems and help government managers better perform their jobs.

ACCOMPLISHMENTS FOR 2007

- ***MCI Tax Settlement with the State of Mississippi*** (Report #100) – This report answered questions raised by the Governor and the Legislature about how the MCI Settlement was finalized. It examined the laws, contracts, and actions taken by the Attorney General’s Office and his Special Assistant Attorneys General. It resulted in the return of \$4.2 million to the State of Mississippi so far.
- ***A Limited Review of the Delta Blues Museum (Addendum)*** (Report # 105) – This follow-up report verified that controls had been put into place that would reduce or eliminate fraud, increase oversight, and generally ensure better management practices at the Museum. This was the follow-up to a performance review of the Delta Blues Museum in response to an inquiry by the Coahoma County Board of Supervisors to review the accounting procedures and compliance of the Delta Blues Museum with its by-laws.
- ***An Informational Report Of State Vehicle Purchases In FY’06*** – (Report # 106) - The key purpose of this study was to suggest approaches and management practices which, when implemented, would lead to significant reduction in costs associated with issuance and management of general obligation bonds. Many of the report’s recommendations have already been implemented.
- ***A Disclosure of Emergency Purchases Made by State Agencies in FY06*** - (Report # 107) - This report summarized the number and dollar amount of emergency purchases for fiscal year 2006 reported to DFA, Office of Purchasing and Travel; DFA, Bureau of Buildings, Grounds, and Real Property; and Information

Technology Services by agencies and provided background information on current state law concerning emergency purchases by state agencies.

- ***A Limited Scope Performance Review Of the Mississippi Department of Health's Emergency Medical Services Operating Fund -*** (Report #108) – This Performance Review resulted in identification of personnel, funds, equipment and disbursement problems in the EMS Program. It also resulted in changes to State law governing this program.
- ***A Review of the State and School Employees' Life and Health Insurance Plan: Fiscal Years 2004 & 2005*** – (Report # 109) – This annual review of actuarial reports is a confirmation and compilation report for the Department of Finance and Administration.
- ***Hurricane Katrina: Funding Recovery*** – (Report # 110) - This report was a snapshot compilation of the various federal and state funds that were provided to municipalities, counties, schools, and State Agencies.
- ***A Performance Review Of Mississippi's Child Care Development Funds (CCDF)*** – (Report #111) – This Performance report examined the Department of Human Services Child Care Certificate program. The audit was inclusive of DHS, Designated Agents, and Child Care Centers across Mississippi.
- ***A Performance Review Of The State And School Employees' Life And Health Insurance Plan Calendar Year 2006*** – (Report # 112) - This annual review of actuarial reports is a confirmation and compilation report for the Department of Finance and Administration.
- ***Crime and Illegal Immigration In Mississippi: A Report From The 2007 Summit*** - (Report # 113) – This report studied and analyzed existing data regarding violent crime issues by and against illegal immigrants. It examined trends and rising issues that are beginning to affect Mississippi.
- ***A Disclosure Of Emergency Purchases Made By State Agencies in FY 2007*** – (Report #114) – This report summarized the number and dollar amount of emergency purchases for fiscal year 2006 reported to DFA, Office of Purchasing and Travel; DFA, Bureau of Buildings, Grounds, and Real Property; and Information Technology Services by agencies and provided background information on current state law concerning emergency purchases by state agencies.
- ***An Informational Report Of State Vehicle Purchases in FY 2007*** – (Report #115) – This annual report to the legislature itemizes State agencies' type and number of vehicles. The DFA office of Fleet Management now handles the monitoring and recommendations related to vehicles for State agencies.
- ***MSIS – MS Student Information System Audit Program***– (Report #116) – The Performance Audit Division created the new Audit Program used by the Average Daily Attendance Division of the Auditor's Office. Staff also trained ADA staff on the new audit procedures. This project brought the Agency in compliance with changes to State law.
- ***Assisted the Mississippi Department of Wildlife Fisheries and Parks with contract issues.***



PROPERTY AUDIT DIVISION

The purpose of the Property Audit Division is to protect the public's trust by independently assessing state and local governmental entities to ensure that public property is properly procured, effectively managed in its dispersal and disposal and proper procedures are lawfully followed regarding the addition and deletion of fixed assets. In addition to verifying the existence of fixed assets, the Division is responsible for maintaining a master inventory of all state-owned fixed assets and periodic audits of state and local government asset maintenance records.

ACCOMPLISHMENTS FOR 2007

The Division performs its duties and responsibilities in conformity with statutory mandates as set forth in Section 29-9-1, et seq, *Mississippi Code of 1972* (Annotated). The primary focus of the Division is the verification of assets. In fiscal year 2007, the Division initiated property (verification) of fixed assets as follows:

State agency and university audits	88
County governmental audits	26
School district audits	57

The Division maintains a master state-wide inventory database for all assets owned by state agencies and universities. All reports for additions, deletions and adjustments by agencies and universities are submitted to the Division for review and verification of accuracy and completeness.

The Division continues to provide one-on-one training and technical support in property management. The Division offers property managers assistance to promote continuing effectiveness and communicates statutory amendments, rule changes and management techniques.

To enhance property reporting and management, the Division is implementing a web based asset management system.



TECHNICAL ASSISTANCE DIVISION

The Technical Assistance Division was established to provide a mechanism through which state and local government officials can receive guidance to help comply with the many financial and compliance related laws and regulations. This service enables public officials to address and resolve questions or minor problems before they result in misappropriated or misused public funds or resources.

The Division's staff of five Certified Public Accountants provides an oral and/or written answer to literally thousands of inquires annually. The staff also conducts specialized training to update officials of the latest changes in laws and regulations that affect their jobs maintaining the public's resources and trust. Combined, the staff has over 100 years of experience in local and state government accounting and auditing.

ACCOMPLISHMENTS FOR 2007

During fiscal year 2007, the Division performed the following services:

- Responded to approximately 7,847 telephone requests for technical assistance from the general public, public officials and employees, other agencies and governing authorities.
- Responded by letter or by E-mail to 504 requests for statements of position of the Office on legal requirements and department regulations. A statement of position is a written letter stating the position or action the Office will take on a situation that has already occurred or will occur in the future.
- Developed, published and distributed a monthly publication entitled "Technicalities" to over 4,500 public officials, employees, and practitioners. "Technicalities" is presented in a question and answer format and addresses current issues (legal compliance, accounting procedures, new AG opinions, changing legislation, and other matters) facing public officials and employees.
- Met with public officials and various other individuals on matters of concern in an effort to resolve problems and explain areas of statutory compliance, accounting procedures, office regulations, etc.
- Developed and conducted 82 Educational and / or Required Certification Programs annually for various groups and associations. Examples include:

Mississippi Supervisors
Chancery Clerks
Circuit Clerks
County Administrators and Comptrollers
County Tax Assessors and Collectors

County Board Attorneys
Sheriffs
Purchase Clerks, Receiving Clerks, and Inventory Control Clerks
Justice Court Clerks
Municipal Aldermen, Councilmen and Mayors
Municipal Clerks and Court Clerks
Police Chiefs
Narcotic Task Forces
Municipal Board Attorneys
CPA's who conduct municipal, district attorney and other audits
throughout the state
Election Commissioners
Fire Chiefs and Coordinators
Soil and Water as well as other assorted local commissions
Planning and Development Districts
Governmental Purchasing Agents
Prosecuting Attorneys
Association of Government Accountants
Local School Boards and School Officials

OTHER ACCOMPLISHMENTS FOR 2007

- Reviewed all official opinions of the Attorney General for research purposes.
- Provided legislators with information concerning proposed legislation upon request and met with or testified before legislative bodies to explain the intent or effect of proposed legislation.
- Compiled the annual update of the legal digest for Mississippi counties.
- Scheduled and conducted continuing education for the staff of the Office of the State Auditor.



AUDIT REPORTS RELEASED

**OFFICE OF THE STATE AUDITOR
FINANCIAL AND COMPLIANCE AUDIT REPORTS RELEASED
State Fiscal Year Ended June 30, 2007**

GOVERNMENT ENTITY

PERIOD ENDED

Released in July 2006

Humphreys County	September 30, 2004
Marshall County	September 30, 2004
Tallahatchie County	September 30, 2004
Forrest County	September 30, 2005
Tunica County	September 30, 2005
Winston County	September 30, 2005
Biloxi Public School District	June 30, 2004
Copiah County School District	June 30, 2005
Leflore County School District	June 30, 2005
Tupelo Public School District	June 30, 2005
Wilkinson County School District	June 30, 2005
Jones County Junior College	June 30, 2005

Released in August 2006

Bolivar County	September 30, 2004
Franklin County	September 30, 2004
Holmes County	September 30, 2004
Kemper County	September 30, 2004
Pontotoc County	September 30, 2004
Attala County	September 30, 2005
Jones County	September 30, 2005
Leflore County	September 30, 2005
Montgomery County	September 30, 2005
Pike County	September 30, 2005
Union County	September 30, 2005
Canton Public School District	June 30, 2005
Corinth School District	June 30, 2005
Greenville Public Schools	June 30, 2005
Long Beach School District	June 30, 2005
North Tippah Consolidated School District	June 30, 2005
Pascagoula Municipal Separate School District	June 30, 2005
Pass Christian Public School District	June 30, 2005
Union Public School District	June 30, 2005
Vicksburg-Warren School District	June 30, 2005
Webster County School District	June 30, 2005
West Point School District	June 30, 2005
Meridian Community College	June 30, 2005
Mississippi Delta Community College	June 30, 2005

Released in September 2006

Calhoun County	September 30, 2004
Carroll County	September 30, 2004
Choctaw County	September 30, 2004
Grenada County	September 30, 2004
Itawamba County	September 30, 2004
Lee County	September 30, 2004
Monroe County	September 30, 2004
Prentiss County	September 30, 2004

Adams County	September 30, 2005
Coahoma County	September 30, 2005
Lafayette County	September 30, 2005
Lowndes County	September 30, 2005
Newton County	September 30, 2005
Sunflower County	September 30, 2005
Webster County	September 30, 2005
Yalobusha County	September 30, 2005

Clarksdale Municipal School District	June 30, 2004
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Meridian Public School District	June 30, 2005
Southwest Mississippi Community College	June 30, 2005

Released in October 2006

Oktibbeha County	September 30, 2004
Panola County	September 30, 2004

Chickasaw County	September 30, 2005
Claiborne County	September 30, 2005
Clarke County	September 30, 2005
George County	September 30, 2005
Hinds County	September 30, 2005
Perry County	September 30, 2005
Warren County	September 30, 2005

Scott County School District	June 30, 2004
Yazoo City Municipal School District	June 30, 2004

Greenwood Public School District	June 30, 2005
Ocean Springs School District	June 30, 2005
Petal School District	June 30, 2005

East Central Community College	June 30, 2004
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Copiah-Lincoln Community College	June 30, 2005
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Released in November 2006

Tishomingo County	September 30, 2004
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Carroll County	September 30, 2005
Covington County	September 30, 2005
Harrison County	September 30, 2005
Kemper County	September 30, 2005
Lamar County	September 30, 2005
Noxubee County	September 30, 2005

Brookhaven School District	June 30, 2005
Hancock County School District	June 30, 2005
Nettleton School District	June 30, 2005

Released in December 2006

Benton County	September 30, 2005
Greene County	September 30, 2005
Grenada County	September 30, 2005
Jefferson County	September 30, 2005
Jefferson Davis County	September 30, 2005
Madison County	September 30, 2005
Simpson County	September 30, 2005
Smith County	September 30, 2005
Walthall County	September 30, 2005

Indianola School District	June 30, 2004
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East Tallahatchie School District	June 30, 2005
Pearl River County School District	June 30, 2005
Western Line School District	June 30, 2005
Yazoo County School District	June 30, 2005

Released in January 2007

Calhoun County	September 30, 2005
Choctaw County	September 30, 2005
Copiah County	September 30, 2005
Lawrence County	September 30, 2005
Neshoba County	September 30, 2005
Rankin County	September 30, 2005
Scott County	September 30, 2005
Stone County	September 30, 2005
Tate County	September 30, 2005
Wayne County	September 30, 2005
Yazoo County	September 30, 2005

Moss Point School District	June 30, 2004
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Benton County School District	June 30, 2005
Booneville School District	June 30, 2005
Forrest County Agricultural High School	June 30, 2005
Greene County School District	June 30, 2005
Holly Springs School District	June 30, 2005
Itawamba County School District	June 30, 2005
Jackson County School District	June 30, 2005
Kemper County School District	June 30, 2005

Lumberton Public School District	June 30, 2005
Madison County School District	June 30, 2005
Oktibbeha County School District	June 30, 2005
South Panola School District	June 30, 2005
Tishomingo County Special Municipal Separate School District	June 30, 2005

Clinton Public School District	June 30, 2006
Kosciusko School District	June 30, 2006
Laurel School District	June 30, 2006
North Tippah Consolidated School District	June 30, 2006
Winona Public School District	June 30, 2006

Expressed opinion on the State of Mississippi financial statements issued by the Department of Finance & Administration in the Comprehensive Annual Financial Report (CAFR)	June 30, 2006
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Released in February 2007

Tippah County	September 30, 2004
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Amite County	September 30, 2005
Hancock County	September 30, 2005
Leake County	September 30, 2005
Oktibbeha County	September 30, 2005
Washington County	September 30, 2005

Baldwyn Public School District	June 30, 2005
Bay St. Louis-Waveland School District	June 30, 2005
Claiborne County School District	June 30, 2005
Cleveland School District	June 30, 2005
Drew School District	June 30, 2005
Monroe County School District	June 30, 2005
Picayune School District	June 30, 2005

Aberdeen School District	June 30, 2006
Lee County School District	June 30, 2006

East Mississippi Community College	June 30, 2006
Northwest Mississippi Community College	June 30, 2006

Released in March 2007

Franklin County	September 30, 2005
Humphreys County	September 30, 2005
Lincoln County	September 30, 2005
Prentiss County	September 30, 2005

Holmes County School District	June 30, 2005
Lafayette County School District	June 30, 2005

Columbus Municipal School District	June 30, 2006
DeSoto County School District	June 30, 2006
Durant Public School District	June 30, 2006

East Jasper School District	June 30, 2006
Madison County School District	June 30, 2006
McComb Separate School District	June 30, 2006
Meridian Public School District	June 30, 2006
Smith County School District	June 30, 2006
South Tippah School District	June 30, 2006

Meridian Community College	June 30, 2006
Mississippi Delta Community College	June 30, 2006

Released in April 2007

Jackson County	September 30, 2005
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Alcorn County School District	June 30, 2005
Coahoma County School District	June 30, 2005
Hazlehurst City School District	June 30, 2005
Jackson Public School District	June 30, 2005
Moss Point School District	June 30, 2005
Noxubee County School District	June 30, 2005
Union County School District	June 30, 2005

Amite County School District	June 30, 2006
Attala County School District	June 30, 2006
Jones County School District	June 30, 2006
Leland School District	June 30, 2006
Marshall County School District	June 30, 2006
New Albany Public School District	June 30, 2006
Newton County School District	June 30, 2006
North Panola School District	June 30, 2006
Perry County School District	June 30, 2006
Quitman Consolidated School District	June 30, 2006
Senatobia Municipal School District	June 30, 2006
Simpson County School District	June 30, 2006
Webster County School District	June 30, 2006
West Point School District	June 30, 2006

Itawamba Community College	June 30, 2006
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Released in May 2007

Bolivar County	September 30, 2005
Clay County	September 30, 2005
Marshall County	September 30, 2005
Monroe County	September 30, 2005
Pearl River County	September 30, 2005
Pontotoc County	September 30, 2005
Tallahatchie County	September 30, 2005

Clarke County	September 30, 2006
Jefferson Davis County	September 30, 2006
Marshall County	September 30, 2006

Clarksdale Municipal School District	June 30, 2005
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Jefferson Davis County School District	June 30, 2005
Prentiss County School District	June 30, 2005
Scott County School District	June 30, 2005
Starkville School District	June 30, 2005
Stone County School District	June 30, 2005
Sunflower County School District	June 30, 2005

Benoit School District	June 30, 2006
Calhoun County School District	June 30, 2006
Carroll County School District	June 30, 2006
Chickasaw County School District	June 30, 2006
Forrest County Agricultural High School	June 30, 2006
Franklin County School District	June 30, 2006
Lawrence County School District	June 30, 2006
Lincoln County School District	June 30, 2006
Louisville Municipal School District	June 30, 2006
Montgomery County School District	June 30, 2006
Newton Municipal School District	June 30, 2006
Oxford School District	June 30, 2006
Pearl Public School District	June 30, 2006
Western Line School District	June 30, 2006

Holmes Community College	June 30, 2005
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Hinds Community College	June 30, 2006
Jones County Junior College	June 30, 2006
Mississippi Gulf Coast Community College	June 30, 2006

State of Mississippi Single Audit Report	June 30, 2006
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Released in June 2007

Issaquena County	September 30, 2005
Itawamba County	September 30, 2005
Lee County	September 30, 2005
Quitman County	September 30, 2005
Sharkey County	September 30, 2005
Wilkinson County	September 30, 2005

Oktibbeha County	September 30, 2006
Perry County	September 30, 2006

Coffeeville School District	June 30, 2006
Enterprise School District	June 30, 2006
Hollandale School District	June 30, 2006
Leflore County School District	June 30, 2006
Lumberton Public School District	June 30, 2006
Shaw School District	June 30, 2006
South Delta School District	June 30, 2006
Stone County School District	June 30, 2006
Tupelo Public School District	June 30, 2006

Coahoma Community College & Agricultural High School	June 30, 2005
Northeast Mississippi Community College	June 30, 2006

State of Mississippi Institutions of Higher Learning

June 30, 2006

COLLEGE AUDITS RELEASED BY THE OFFICE OF THE STATE AUDITOR STATE FISCAL YEAR ENDED JUNE 30, 2007

Year	College	Operating Revenue	Nonoperating Revenue	Operating Expenses	Nonoperating Expenses	Other Rev. & Exp. (Net)	Ending Net Assets	State Appropriations	Tuition & Fees (Net)
Colleges Audited by CPA Firms									
2004	East Central Community College	\$ 13,749,097	8,168,864	22,094,425	104,605	384,023	14,024,401	6,291,372	2,892,030
2005	Coahoma Community College & Agricultural High School	13,794,218	8,675,433	22,152,800	108,997	330,866	22,864,339	6,199,261	(151,488)
2005	Copiah-Lincoln Community College	15,408,496	11,275,209	26,786,938	294,741	1,266,534	25,657,699	8,691,490	2,879,589
2005	Holmes Community College	16,730,806	11,354,333	28,634,608	521,355	1,807,723	37,212,826	9,592,864	1,051,421
2005	Jones County Junior College	19,897,398	14,443,998	35,188,565	143,375	6,001,252	60,644,461	16,789,632	3,112,632
2005	Mississippi Delta Community College	14,695,079	10,682,025	26,455,529	17,269	6,083	21,405,967	8,158,619	1,002,003
2005	Northeast Mississippi Community College	19,341,546	9,731,008	31,466,687	230,868	1,745,831	34,569,149	8,889,247	3,261,783
2005	Southwest Mississippi Community College	10,703,517	9,212,900	18,735,021	0	0	35,996,304	6,619,518	3,450,337
2006	East Mississippi Community College	24,599,254	12,057,599	33,468,307	171,901	0	26,274,042	9,102,644	5,458,806
2006	Hinds Community College	53,655,634	39,979,135	88,963,083	806,760	431,335	100,133,507	22,691,895	9,710,982
2006	Itawamba Community College	30,202,599	18,304,391	48,962,371	1,540,526	4,093,368	46,326,141	12,097,807	8,496,423
2006	Jones County Junior College	22,366,588	14,759,968	36,651,326	13,127	2,963,506	64,070,070	13,256,208	2,941,592
2006	Meridian Community College	17,335,011	10,552,684	28,008,820	0	1,741,917	24,459,893	9,634,847	2,530,446
2006	Mississippi Delta Community College	14,653,118	11,950,656	24,659,462	0	0	23,350,279	9,342,386	1,776,533
2006	Mississippi Gulf Coast Community College	38,483,005	42,311,928	80,261,674	1,104,298	16,930,069	94,140,302	31,762,381	8,074,263
2006	Northwest Mississippi Community College	26,474,801	18,307,487	46,521,257	343,328	4,570,885	63,180,872	13,262,675	5,814,175
2006	Southwest Mississippi Community College	8,462,340	8,926,541	18,155,031	307,746	1,062,507	35,984,915	6,581,298	1,181,089
Total By CPA Firms		\$ 360,552,507	260,694,159	617,165,904	5,708,896	43,335,899	730,295,167	198,964,144	63,482,616
Colleges Audited by OSA									
2005	Meridian Community College	\$ 15,274,825	10,109,503	25,531,139	0	1,379,306	23,144,626	8,790,482	2,214,614
Combined Total		\$ 375,827,332	270,803,662	642,697,043	5,708,896	44,715,205	753,439,793	207,754,626	65,697,230

Source – Financial and Compliance Audit Division, Office of the State Auditor (OSA)

UNIVERSITY SYSTEM AUDITS RELEASED BY THE OFFICE OF THE STATE AUDITOR
STATE FISCAL YEAR ENDED JUNE 30, 2007

Year	College	Operating Revenue	Nonoperating Revenue	Operating Expenses	Nonoperating Expenses	Other Rev. & Exp. (Net)	Ending Net Assets	State Appropriations	Tuition & Fees (Net)
2006	University System Audited by OSA State of Mississippi Institutions of Higher Learning	\$ 1,576,533,654	670,374,394	2,186,872,209	34,840,249	111,882,717	2,343,222,150	656,112,582	276,721,475

Source – Financial and Compliance Audit Division, Office of the State Auditor (OSA)

COUNTY AUDITS RELEASED BY THE OFFICE OF THE STATE AUDITOR

STATE FISCAL YEAR ENDED JUNE 30, 2007

Year	County	GOVERNMENTAL ACTIVITIES			BUSINESS-TYPE ACTIVITIES			
		Program Revenue	General Revenue	Ending Net Assets	Program Revenue	General Revenue	Expenses	Ending Net Assets
Counties Audited by CPA Firms								
2004	Bolivar County	\$ 735,733	14,506,734	49,243,069	3,470,855	6,999	3,888,948	(998,493)
2004	Grenada County	3,565,260	7,446,891	23,530,311	0	0	0	0
2004	Holmes County	2,371,578	5,742,819	9,793,969	2,809,451	1,386	2,364,991	725,375
2004	Humphreys County	1,311,009	3,878,974	2,819,696	0	0	0	0
2004	Itawamba County	3,589,565	5,344,677	6,746,848	947,984	5,164	798,542	601,787
2004	Lee County	9,424,291	16,292,460	214,135,938	1,575,871	127,804	1,935,526	674,889
2004	Marshall County	3,327,679	10,808,836	53,075,017	0	0	0	0
2004	Monroe County	1,768,213	12,486,130	58,957,617	1,099,957	65,223	1,402,037	1,192,968
2004	Panola County	4,997,455	8,775,133	15,152,576	768,476	0	818,527	55,581
2004	Pontotoc County	3,585,641	6,041,188	75,921,171	915,238	1,247	913,072	247,477
2004	Prentiss County	3,031,579	4,833,063	6,721,973	811,656	(9,369)	763,747	527,130
2004	Tallahatchie County	2,274,168	5,217,998	4,992,624	414,075	20,318	531,730	87,902
2004	Tippah County	2,964,931	4,777,276	16,407,286	0	0	0	0
2004	Tishomingo County	2,398,989	5,803,837	62,204,719	0	0	0	0
2005	Adams County	4,314,423	11,337,343	23,703,989	0	0	0	0
2005	Amite County	2,116,127	3,655,406	7,404,776	704,043	92,778	516,505	941,325
2005	Attala County	3,177,067	5,833,088	20,339,563	0	0	0	0
2005	Bolivar County	1,445,243	13,765,641	46,023,139	3,041,443	29,201	3,034,701	(962,550)
2005	Chickasaw County	2,711,537	4,177,375	7,666,282	0	0	0	0
2005	Clay County	1,550,673	5,165,848	17,781,118	234,985	13,461	326,610	819,597
2005	Coahoma County	3,486,720	11,755,531	115,196,963	812,048	31,137	519,837	3,894,846
2005	Copiah County	7,881,053	7,346,258	48,278,385	0	0	0	0
2005	Forrest County	14,518,537	20,080,121	32,176,257	0	0	0	0
2005	Franklin County	2,382,247	2,823,816	10,596,349	368,526	212,383	568,936	305,360
2005	Greene County	2,635,629	5,180,568	8,089,889	428,978	0	393,524	198,887
2005	Grenada County	5,137,735	8,553,060	26,308,883	0	0	0	0
2005	Harrison County	23,723,357	72,997,691	93,930,677	0	0	0	0

COUNTY AUDITS RELEASED BY THE OFFICE OF THE STATE AUDITOR

STATE FISCAL YEAR ENDED JUNE 30, 2007

Year	County	GOVERNMENTAL ACTIVITIES				BUSINESS-TYPE ACTIVITIES			
		Program Revenue	General Revenue	Expenses	Ending Net Assets	Program Revenue	General Revenue	Expenses	Ending Net Assets
2005	Hinds County	17,126,214	54,923,696	70,158,232	72,013,961	0	0	0	0
2005	Humphreys County	1,232,416	5,282,549	6,238,522	3,037,117	0	0	0	0
2005	Issaquena County	977,120	1,596,517	2,555,788	2,774,252	2,864,592	23,862	2,775,317	1,415,484
2005	Itawamba County	2,389,561	6,177,704	5,548,243	9,765,870	979,950	10,928	914,032	678,633
2005	Jackson County	18,933,221	55,521,551	66,552,309	51,835,776	671,685	100,000	740,843	816,055
2005	Jefferson County	2,884,918	4,017,530	6,643,422	1,064,369	2,993,950	32,338	2,875,591	505,387
2005	Jones County	6,207,190	19,787,372	23,554,172	50,941,939	1,740,404	7,980	1,528,521	128,321
2005	Lafayette County	6,020,419	11,322,093	14,552,687	19,127,862	1,027,052	270,939	1,197,024	825,905
2005	Lamar County	5,285,960	17,483,124	25,362,138	70,181,539	0	0	0	0
2005	Lee County	10,832,960	17,007,468	32,454,373	209,425,830	1,671,696	254,801	2,570,781	30,605
2005	Leflore County	7,814,414	12,980,530	21,110,708	44,060,983	0	0	0	0
2005	Lowndes County	10,492,998	17,274,128	31,222,915	56,027,296	0	0	0	0
2005	Madison County	6,998,433	33,903,100	38,344,556	16,538,595	0	0	0	0
2005	Marshall County	3,083,402	12,585,208	11,525,235	53,470,295	0	0	0	0
2005	Monroe County	1,719,992	13,409,751	15,877,478	58,033,357	1,334,603	80,439	1,347,858	1,260,152
2005	Montgomery County	2,553,537	3,866,182	5,302,929	7,229,579	0	0	0	0
2005	Neshoba County	2,614,817	7,645,521	9,119,596	9,561,493	284,876	627	329,202	35,094
2005	Newton County	2,261,454	5,222,410	7,847,987	4,261,886	574,753	37,174	576,721	680,120
2005	Noxubee County	2,199,492	4,535,636	6,117,699	14,099,874	0	0	0	0
2005	Pearl River County	5,801,716	11,615,113	22,741,528	42,918,282	0	0	0	0
2005	Pike County	5,356,472	11,317,028	17,624,788	49,760,322	0	0	0	0
2005	Pontotoc County	4,453,824	6,702,862	11,770,809	75,307,048	947,758	913	933,654	262,494
2005	Prentiss County	3,559,014	5,001,819	7,369,772	4,844,830	803,277	(7,365)	841,683	457,967
2005	Quitman County	1,808,981	3,795,069	4,886,591	2,799,596	0	0	0	0
2005	Rankin County	18,715,863	34,340,668	54,418,887	137,164,237	51,278	33,140	92,785	155,270
2005	Scott County	3,179,671	8,010,602	10,952,217	12,996,657	0	0	0	0
2005	Sharkey County	1,037,467	3,502,154	4,062,673	8,092,717	0	0	0	0
2005	Simpson County	2,845,018	5,888,793	10,016,067	50,060,132	713,143	7,341	594,015	1,109,868
2005	Smith County	1,809,266	4,530,741	9,171,910	38,152,200	391,150	1,164	406,697	77,661
2005	Sunflower County	1,845,537	8,619,019	9,073,194	26,304,583	0	0	0	0

COUNTY AUDITS RELEASED BY THE OFFICE OF THE STATE AUDITOR

STATE FISCAL YEAR ENDED JUNE 30, 2007

Year	County	GOVERNMENTAL ACTIVITIES				BUSINESS-TYPE ACTIVITIES			
		Program Revenue	General Revenue	Expenses	Ending Net Assets	Program Revenue	General Revenue	Expenses	Ending Net Assets
2005	Tallahatchie County	2,564,047	5,399,711	7,911,992	5,731,563	389,312	80,551	417,112	140,653
2005	Tate County	2,657,544	8,239,071	11,847,955	28,033,634	866,932	28,406	884,604	835,712
2005	Tunica County	2,386,909	43,824,178	49,282,833	146,286,792	0	0	0	0
2005	Union County	3,364,272	7,244,611	11,520,371	80,918,683	683,243	24,884	709,047	1,254,806
2005	Warren County	2,950,987	18,962,226	20,168,863	24,267,949	0	0	0	0
2005	Washington County	10,813,665	20,621,616	25,859,011	11,889,777	0	0	0	0
2005	Wayne County	6,316,562	8,218,712	16,165,133	76,936,695	0	0	0	0
2005	Webster County	1,937,492	3,026,519	4,948,696	3,093,420	0	0	0	0
2005	Wilkinson County	1,642,730	4,007,441	5,431,595	7,970,793	284,629	0	311,115	76,476
2005	Winston County	2,207,191	5,074,001	6,445,531	19,941,168	3,438,261	39,305	3,038,520	1,726,040
2005	Yalobusha County	2,557,515	4,981,671	6,438,795	12,577,055	0	0	0	0
2005	Yazoo County	3,434,574	9,855,650	15,258,018	70,449,577	0	0	0	0
2006	Marshall County	3,227,739	13,212,192	9,193,520	60,716,706	0	0	0	0
Total By CPA Firms		\$ 328,529,013	845,161,299	1,150,468,385	2,787,678,991	41,116,130	1,625,159	41,862,355	20,784,784
Counties Audited by OSA									
2004	Calhoun County	\$ 2,523,083	3,779,302	5,229,389	7,525,714	509,960	4,458	558,484	285,211
2004	Carroll County	2,335,990	4,098,487	5,672,030	7,588,245	2,636,117	13,976	2,377,262	932,694
2004	Choctaw County	2,333,968	3,126,494	5,259,227	28,296,072	0	0	0	0
2004	Franklin County	4,410,036	2,723,272	5,108,101	10,251,793	298,162	195,563	466,478	293,387
2004	Kemper County	3,430,950	3,721,544	4,875,484	7,535,944	3,019,181	94,568	2,599,042	2,023,642
2004	Oktibbeha County	3,732,981	8,784,133	11,521,124	35,379,708	0	0	0	0
2005	Benton County	1,582,940	3,290,816	4,283,554	5,992,374	0	0	0	0
2005	Calhoun County	2,813,140	4,303,544	6,210,185	8,440,385	527,911	31,244	612,078	217,328
2005	Carroll County	1,953,697	4,216,565	4,948,385	8,810,922	2,897,421	46,910	2,523,082	1,353,143
2005	Choctaw County	1,987,983	3,671,967	4,821,363	29,467,128	0	0	0	0
2005	Claiborne County	3,093,401	7,176,431	10,426,426	9,158,605	0	0	0	0
2005	Clarke County	2,576,398	5,853,024	7,589,268	3,021,249	0	0	0	0
2005	Covington County	1,977,349	5,957,078	10,695,521	61,405,888	0	0	0	0

COUNTY AUDITS RELEASED BY THE OFFICE OF THE STATE AUDITOR

STATE FISCAL YEAR ENDED JUNE 30, 2007

Year	County	GOVERNMENTAL ACTIVITIES				BUSINESS-TYPE ACTIVITIES			
		Program Revenue	General Revenue	Expenses	Ending Net Assets	Program Revenue	General Revenue	Expenses	Ending Net Assets
2005	George County	3,402,209	6,850,666	10,602,515	118,642,993	2,532,226	39,877	2,426,500	1,129,685
2005	Hancock County	6,638,509	18,190,519	25,617,543	16,216,859	0	0	0	0
2005	Jefferson Davis County	2,196,761	6,705,966	8,327,485	30,430,578	0	0	0	0
2005	Kemper County	1,989,166	4,042,514	5,073,281	7,703,794	2,878,844	161,514	2,913,240	2,150,760
2005	Lawrence County	4,284,272	5,040,534	9,757,577	51,288,712	0	0	0	0
2005	Leake County	2,351,845	5,655,856	6,001,788	5,311,132	3,568,089	282,250	3,132,909	2,923,180
2005	Lincoln County	3,514,631	8,051,337	15,544,124	76,734,660	0	0	0	0
2005	Oktibbeha County	3,756,254	9,338,731	12,343,557	36,231,959	0	0	0	0
2005	Perry County	2,144,553	5,341,768	7,121,205	25,226,242	0	0	0	0
2005	Stone County	4,565,534	5,286,902	9,242,606	4,098,155	2,991,190	50,530	2,664,886	1,832,409
2005	Walthall County	2,394,381	4,225,408	5,383,544	8,536,238	424,169	15,151	468,491	643,780
2006	Clarke County	2,730,728	6,470,479	8,597,125	29,928,367	0	0	0	0
2006	Jefferson Davis County	5,103,610	7,930,019	10,489,615	32,974,592	0	0	0	0
2006	Oktibbeha County	4,264,487	10,570,417	13,467,802	37,803,646	0	0	0	0
2006	Perry County	3,809,016	6,346,230	9,461,992	25,919,496	0	0	0	0
Total By OSA		\$ 87,897,872	170,750,003	243,671,816	729,921,450	22,283,270	936,041	20,742,452	13,785,219
Combined Total		\$ 416,426,885	1,015,911,302	1,394,140,201	3,517,600,441	63,399,400	2,561,200	62,604,807	34,570,003

SCHOOL DISTRICT AUDITS RELEASED BY THE OFFICE OF THE STATE AUDITOR
STATE FISCAL YEAR ENDED JUNE 30, 2007

GOVERNMENTAL ACTIVITIES				
Year	School District	Program	General	Ending
		Revenue	Revenue	Net Assets
School Districts Audited by CPA Firms				
2004	Biloxi Public School District	\$ 29,864,777	26,551,044	45,659,226
2004	Clarksdale Municipal School District	8,427,575	16,219,648	4,428,272
2004	Indianola School District	5,407,681	12,670,960	7,371,609
2004	Moss Point School District	8,420,627	23,072,328	16,891,516
2004	Scott County School District	5,591,576	17,437,208	15,735,769
2004	Yazoo City Municipal School District	6,029,572	12,060,449	4,844,212
2005	Alcorn County School District	6,129,613	21,098,193	12,532,996
2005	Baldwyn Public School District	1,218,529	6,038,268	3,168,673
2005	Benton County School District	2,229,022	7,147,127	5,473,969
2005	Booneville School District	2,310,389	7,024,866	9,247,732
2005	Brookhaven School District	5,194,514	18,723,439	13,692,878
2005	Canton Public School District	7,846,273	18,583,188	18,570,737
2005	Claiborne County School District	3,266,967	11,520,003	8,107,782
2005	Clarksdale Municipal School District	7,429,400	18,062,822	5,972,780
2005	Coahoma County School District	4,951,602	10,680,725	3,391,233
2005	Copiah County School District	4,668,924	16,067,410	6,518,078
2005	Corinth School District	3,031,134	11,778,678	15,004,271
2005	East Tallahatchie School District	3,586,240	8,119,495	3,896,201
2005	Greene County School District	3,932,924	10,279,510	8,240,240
2005	Greenville Public Schools	18,036,046	36,821,777	(1,692,743)
2005	Greenwood Public School District	6,623,939	17,461,586	13,106,241
2005	Hancock County School District	8,224,891	22,883,871	16,934,212
2005	Hazlehurst City School District	2,753,305	8,772,273	2,056,542
2005	Holly Springs School District	3,398,650	10,066,659	7,201,404
2005	Holmes County School District	8,111,739	18,365,206	14,333,064
2005	Itawamba County School District	4,172,221	20,880,891	16,865,998
2005	Jackson County School District	9,329,304	47,157,365	37,977,331

SCHOOL DISTRICT AUDITS RELEASED BY THE OFFICE OF THE STATE AUDITOR
STATE FISCAL YEAR ENDED JUNE 30, 2007

Year	School District	GOVERNMENTAL ACTIVITIES			Ending Net Assets
		Program Revenue	General Revenue	Expenses	
2005	Jackson Public School District	49,911,667	193,184,162	246,818,836	37,758,971
2005	Kemper County School District	3,595,276	8,442,975	11,028,174	4,272,302
2005	Lafayette County School District	3,760,593	14,508,058	17,973,277	6,624,170
2005	Leflore County School District	7,582,359	15,075,035	21,168,833	8,435,650
2005	Lumberton Public School District	1,338,881	5,283,115	5,630,922	6,333,694
2005	Madison County School District	9,608,729	73,434,830	71,908,872	65,566,441
2005	Monroe County School District	3,137,246	13,902,066	16,038,365	11,419,788
2005	Moss Point School District	7,231,472	23,748,853	30,361,895	17,509,946
2005	Nettleton School District	2,195,569	7,391,894	8,973,871	4,783,123
2005	Noxubee County School District	4,712,714	12,201,556	17,169,727	13,484,084
2005	Oktibbeha County School District	2,635,387	7,658,775	9,672,813	1,613,770
2005	Pascagoula Municipal Sep. School District	10,614,849	50,467,394	59,768,843	41,078,057
2005	Pass Christian Public School District	2,494,343	14,529,787	16,600,374	10,940,739
2005	Pearl River County School District	3,236,915	14,872,690	16,971,948	9,710,895
2005	Petal School District	5,466,052	21,587,143	24,850,074	18,207,005
2005	Picayune School District	7,160,372	21,439,470	29,321,726	6,439,618
2005	Prentiss County School District	4,833,170	12,779,854	17,141,333	3,766,152
2005	Scott County School District	5,426,097	19,106,475	23,318,989	16,949,352
2005	Starkville School District	8,610,363	24,672,088	31,822,151	9,133,580
2005	Stone County School District	4,118,188	15,175,964	18,319,189	8,834,565
2005	Sunflower County School District	4,923,060	10,150,651	14,070,713	1,295,209
2005	Tishomingo Co. Special Mun. Sep. Sch. Dist.	4,214,665	18,945,426	21,887,817	28,165,245
2005	Tupelo Public School District	9,131,340	52,082,808	56,399,883	32,471,841
2005	Union County School District	3,510,509	13,616,862	17,255,988	8,028,415
2005	Union Public School District	1,493,195	4,634,682	5,643,238	4,339,586
2005	Vicksburg-Warren School District	12,569,035	53,658,902	66,605,778	34,122,858
2005	West Point School District	19,095,933	6,903,860	22,853,452	14,582,817
2005	Western Line School District	3,067,201	11,763,950	13,781,369	7,695,867
2005	Wilkinson County School District	3,365,035	7,977,017	11,332,186	7,827,277

SCHOOL DISTRICT AUDITS RELEASED BY THE OFFICE OF THE STATE AUDITOR
STATE FISCAL YEAR ENDED JUNE 30, 2007

Year	School District	GOVERNMENTAL ACTIVITIES			Ending Net Assets
		Program Revenue	General Revenue	Expenses	
2005	Yazoo County School District	3,589,271	11,088,148	14,762,317	11,299,758
2006	Aberdeen School District	3,165,721	10,675,350	14,126,691	4,331,846
2006	Amite County School District	4,320,645	8,409,782	10,912,300	11,524,189
2006	Attala County School District	2,470,152	7,950,159	10,676,208	12,057,390
2006	Benoit School District	1,452,786	2,167,598	3,725,676	854,578
2006	Calhoun County School District	4,244,523	13,983,592	18,333,514	7,580,742
2006	Carroll County School District	1,979,242	7,041,886	8,732,688	5,004,664
2006	Chickasaw County School District	970,822	3,236,373	4,152,339	2,633,089
2006	Clinton Public School District	5,238,195	29,393,078	31,957,323	25,363,715
2006	Coffeeville School District	1,995,802	4,488,007	6,563,750	3,010,063
2006	Columbus Municipal School District	9,723,786	31,882,126	38,936,292	20,766,845
2006	DeSoto County School District	25,392,142	157,531,413	169,046,381	147,439,459
2006	Durant Public School District	1,527,870	3,411,019	4,553,958	219,634
2006	East Jasper School District	2,612,388	8,143,845	10,372,987	7,430,419
2006	Enterprise School District	1,154,474	5,582,345	6,466,898	4,403,914
2006	Forrest County Agricultural High School	1,276,075	4,282,894	4,915,451	4,157,354
2006	Franklin County School District	2,839,428	11,091,747	13,129,748	8,113,422
2006	Hollandale School District	4,000,234	6,212,451	9,752,830	3,347,174
2006	Jones County School District	47,131,812	26,184,287	63,200,424	38,667,587
2006	Kosciusko School District	2,906,746	12,540,771	14,371,629	14,166,584
2006	Laurel School District	10,025,919	22,013,599	25,518,500	18,389,701
2006	Lawrence County School District	5,085,420	14,443,143	18,555,260	10,451,615
2006	Lee County School District	8,229,097	40,513,786	47,471,449	32,250,326
2006	Leflore County School District	7,422,256	16,804,622	22,937,508	9,756,023
2006	Leland School District	2,820,371	7,412,388	9,582,022	2,855,029
2006	Lincoln County School District	3,732,949	18,644,757	18,553,236	19,345,649
2006	Louisville Municipal School District	5,780,686	16,633,939	22,077,818	12,519,522
2006	Lumberton Public School District	1,961,287	6,145,287	7,717,312	6,743,349
2006	Madison County School District	12,359,153	83,260,390	81,646,462	79,539,522

SCHOOL DISTRICT AUDITS RELEASED BY THE OFFICE OF THE STATE AUDITOR
STATE FISCAL YEAR ENDED JUNE 30, 2007

Year	School District	GOVERNMENTAL ACTIVITIES			Ending Net Assets
		Program Revenue	General Revenue	Expenses	
2006	Marshall County School District	5,765,551	18,847,239	22,131,540	14,475,520
2006	McComb Separate School District	8,215,012	19,898,176	26,354,331	9,955,059
2006	Meridian Public School District	13,836,677	41,877,667	55,256,509	16,510,210
2006	Montgomery County School District	1,336,329	3,244,004	4,897,989	1,289,766
2006	New Albany Public School District	4,415,788	12,482,331	16,358,999	8,371,265
2006	Newton County School District	3,898,506	10,593,443	14,112,733	14,846,790
2006	Newton Municipal School District	2,440,671	6,793,775	9,288,395	6,496,515
2006	North Panola School District	4,553,943	10,793,588	14,580,738	5,479,949
2006	North Tippah Cons. School District	1,973,940	7,890,154	9,670,140	4,859,333
2006	Oxford School District	4,848,703	24,724,166	26,449,310	17,982,005
2006	Pearl Public School District	5,498,161	23,754,933	28,017,409	19,064,039
2006	Perry County School District	3,639,898	9,141,381	12,018,793	4,829,070
2006	Quitman Cons. School District	4,321,732	13,266,745	17,711,783	17,161,119
2006	Senatobia Municipal School District	2,425,985	10,626,098	11,409,210	7,746,574
2006	Shaw School District	1,424,335	4,585,772	6,103,994	95,744
2006	Simpson County School District	7,431,324	23,458,966	29,703,658	23,332,382
2006	Smith County School District	5,104,371	17,449,170	22,276,138	25,405,443
2006	South Delta School District	3,788,080	7,825,778	11,558,362	6,442,308
2006	South Tippah School District	4,580,553	14,980,551	18,570,094	16,802,440
2006	Stone County School District	6,181,153	19,525,497	22,612,764	11,928,451
2006	Tupelo Public School District	10,238,608	54,589,054	60,360,590	36,938,513
2006	Webster County School District	3,063,376	9,972,252	13,162,777	7,302,981
2006	West Point School District	6,222,965	21,041,153	24,003,129	17,923,908
2006	Western Line School District	3,457,363	13,600,429	15,249,706	9,503,953
2006	Winona Public School District	2,914,976	7,585,406	10,430,490	4,762,471
Total By CPA Firms		\$ 696,214,901	2,204,457,841	2,751,050,154	1,590,650,210

SCHOOL DISTRICT AUDITS RELEASED BY THE OFFICE OF THE STATE AUDITOR
STATE FISCAL YEAR ENDED JUNE 30, 2007

GOVERNMENTAL ACTIVITIES					
Year	School District	Program	General	Expenses	Ending Net Assets
		Revenue	Revenue		
School Districts Audited by OSA					
2005	Bay St. Louis-Waveland School District	\$ 3,899,731	14,668,265	18,212,083	8,782,224
2005	Cleveland School District	7,528,476	19,564,953	27,186,968	530,805
2005	Drew School District	1,711,051	3,833,632	5,530,838	1,181,449
2005	Forrest County Agricultural High School	755,508	3,243,767	4,119,978	3,512,205
2005	Jefferson Davis County School District	4,381,868	12,947,905	17,638,263	12,476,221
2005	Long Beach School District	3,424,061	18,872,652	21,318,051	5,500,765
2005	Meridian Public School District	11,743,108	39,140,243	50,995,475	15,992,088
2005	North Tippah Cons. School District	1,873,531	7,600,355	9,091,735	4,665,379
2005	Ocean Springs School District	5,446,590	31,544,866	32,708,899	36,267,045
2005	South Panola School District	7,459,852	25,621,018	33,241,240	12,275,671
2005	Webster County School District	2,932,096	9,396,425	12,334,037	7,423,420
Total By OSA		\$ 51,155,872	186,434,081	232,377,567	108,607,272
Combined Total					
		\$ 747,370,773	2,390,891,922	2,983,427,721	1,699,257,482